

**Electronic Articles of Incorporation
For**

P06000029674
FILED
February 28, 2006
Sec. Of State
jshivers

MUFFINPC & ASSOCIATES, INC.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

MUFFINPC & ASSOCIATES, INC.

Article II

The principal place of business address:

9162 SW 95TH AVENUE
MIAMI, FL. US 33176

The mailing address of the corporation is:

9162 SW 95TH AVENUE
MIAMI, FL. US 33176

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS AND THE COMPUTER SERVICES IN
GENERAL, INCLUDING THE RELATED CONSULTING, MARKETING,
DESIGNING AND OTHER MISCELLANEOUS SERVICES.

Article IV

The number of shares the corporation is authorized to issue is:

100 SHARES - \$1.00 PAR VALUE

Article V

The name and Florida street address of the registered agent is:

O&P TAX-ACCOUNTING CORP.
11890 SW 8TH STREET
PENTHOUSE VII
MIAMI, FL. 33184

I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: PAULA I. AGUILAR

Article VI

The name and address of the incorporator is:

SAM MICHAEL SAFIRSTEIN
9162 SW 95TH AVENUE

MIAMI, FL 33176

Incorporator Signature: SAM MICHAEL SAFIRSTEIN

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
SAM MICHAEL SAFIRSTEIN
9162 SW 95TH AVENUE
MIAMI, FL. 33176 US

Title: VP
JOSEFINA SAFIRSTEIN
9162 SW 95TH AVENUE
MIAMI, FL. 33176